

homicides in which police could identify the weapon, 41 were shot and killed with guns. Of these, 22 victims were killed with handguns.

In 1996, Congress passed legislation to deny firearms purchases to individuals who were under a domestic violence restraining order or convicted of a domestic violence misdemeanor. Despite the passage of this law, many people are slipping through the system. I supported that legislation because of evidence that people who had committed acts of domestic violence were buying guns and using them. I also support closing the gun show loophole, which requires background checks for people who purchase guns at gun shows. The lack of background checks at gun shows leaves battered women and their children more vulnerable to violence.

October is Domestic Violence Awareness Month. The VPC's report highlights how much we still have to do to protect women from becoming victims of domestic violence, and I urge my colleagues to support sensible gun safety legislation.

#### TAX RELIEF FOR MEMBERS OF THE ARMED FORCES

Mr. GRAHAM. Mr. President, I would like to thank Senators BAUCUS and GRASSLEY for introducing the Armed Forces Tax Fairness Act, and for including a very important provision within it. I, along with Senators LINCOLN and MCCAIN, am proud to cosponsor a specific provision that provides tax relief for members of the military and foreign service officers serving on assignment abroad. This provision provides tax relief on the profit generated by the sale of a primary residence—allowing those who serve our country the ability to exclude their time living abroad from the calculation of total years living in their primary residence.

This provision does not create a new tax benefit, it merely modifies current law. The Taxpayer Relief Act of 1997 gave taxpayers who sell their principal residence a much-needed tax break. Prior to the 1997 act, taxpayers received a one-time exclusion on the profit they made when they sold their principal residence, but the taxpayer had to live in the residence for two of the five years preceding the sale and be at least 55 years old. This policy provided no tax relief to younger taxpayers and their families.

The 1997 act corrected this flaw. Now, a taxpayer who sells his or her principal residence is not taxed on the first \$250,000 of profit from the sale. Joint filers are not taxed on their first \$500,000 of profit. To qualify for this tax relief, the taxpayer must meet two requirements: No. 1, they must own the home for at least two of the five years preceding the sale; and No. 2, they must live in the home as their primary residence for at least two of the last five years.

Unfortunately, this second requirement unintentionally and unfairly pro-

hibits men and women in the armed services and foreign service from qualifying for this beneficial tax relief when their service mandates that they live abroad for longer periods of time.

The bill being considered today remedies the inequality in the Taxpayer Relief Act of 1997. While military and foreign service professionals working abroad would still be required to own and live in their home for at least 2 years, the Internal Revenue Code would be amended to suspend the five-year determination period—when members of the military and foreign service are away from home.

The 1997 home sale provision was bad fiscal policy because as it unintentionally discouraged government personnel from owning their own homes. We all know that home ownership has numerous benefits. It provides Americans with a valuable sense of community. It adds stability to our Nation's neighborhoods, and generates valuable property taxes for our Nation's communities. Home ownership should be commended and encouraged, and members of the military and foreign service should not be penalized with higher taxes simply because they are on extended assignment abroad. Enacting this remedy will grant equal and fair tax relief to those U.S. citizens who serve our country away from home.

Ms. LANDRIEU. Mr. President, I want to commend the chairman and ranking member of the Finance Committee for bringing the Armed Forces Tax Fairness Act of 2002 to the floor and winning Senate passage of this important legislation. This bill contains some valuable tax benefits for the men and women who defend our country, fighting the war against terrorism.

I am very pleased that this bill contains provisions based on a bill I introduced, S. 2807, to clarify that dependent care benefits paid to our armed forces are excluded from their gross incomes. S. 2807 fixes what I believe was an oversight in the Tax Reform Act of 1986. That Act consolidated the laws regarding the tax treatment of certain military benefits. The conference report to the 1986 Act contained a long list of benefits to be excluded from the gross incomes of military personnel. According to the report, this list was to be exhaustive. The problem was that dependent and child care benefits were not included on the list.

The Treasury Secretary does have the authority to expand the list of benefits in the 1986 Act, but so far no Treasury Secretary has chosen to expand the list. As a matter of practice, we do not tax these benefits, but the Department of Defense is concerned that this may change without greater clarification. The Defense Department came to us to clarify the tax treatment of dependent and child care benefits once and for all. I was proud to help them. I thank Senator BAUCUS, the chairman of the Finance Committee and the ranking member, Senator GRASSLEY, for including my legislation in this package.

Throughout our history, in times of war and in times of peace we have worked to make sure that our armed forces have everything they need and we have spared no expense in this regard. The Armed Forces Tax Fairness Act of 2002 is another symbol of this support. I hope the House of Representatives will pass this bill as well and move it on to the President's desk for passage into law before we adjourn this session of Congress. The men and women of our armed forces and their families deserve this legislation.

Mrs. CARNAHAN. Mr. President, last night the Senate acted to demonstrate our support and gratitude for those brave men and women who are fighting to protect our freedom and our Nation's interests abroad. I am proud to be an original cosponsor of the Armed Forces Tax Fairness Act. These common sense tax cuts rectify injustices in our tax code that punish those who serve in our military.

Even in times of peace, extraordinary demands are placed on our troops. They are separated from their families. They endure physically grueling training. And most important, they commit to put their own lives at risk for the sake of this country. Since last year's attacks, we have become even more dependent on the dedication of our armed forces.

This reality makes it all the more important that we ensure our tax laws are fair to those who serve in our military. In August, I introduced the Honoring Our Heroes Act. Under my bill, families of soldiers who lose their lives while serving their country do not have to pay income taxes on the death benefit payment the federal government provides. Under current law the government provides \$6,000 to families of servicemen and women who die. However, families are required to pay income tax on half of that benefit. My legislation enables a family to use the entire death benefit to cover funeral or other expenses they face after losing their loved one.

The bill passed by the Senate last night includes my bill, and other improvements to our tax code. Reservists and members of the National Guard will be pleased to know that this bill enables them to deduct their service-related travel expenses even if they do not itemize their tax deductions. This bill also ensures that service members will not be penalized when they sell their houses after a period of service away from home. In addition, this legislation provides automatic filing extensions to military personnel who are assigned to contingency operations and would naturally have trouble meeting the regular IRS deadlines.

These and other tax cuts for our service members are paid for by closing a horrible loophole in our tax code. Currently wealthy individuals can escape paying taxes by renouncing their U.S. citizenship. This is unconscionable. Citizens who have benefited from the freedom and opportunity provided by

this country should not be allowed to avoid paying income tax by renouncing their citizenship. I believe we owe it to those fighting for our country's freedom to close this loophole.

I am pleased to work with my colleagues on both sides of the aisle to make our tax code more fair. The United States is extremely grateful for the hard work and dedication of our armed forces. And the bill we passed last night will ensure that our tax code reflects this gratitude.

#### TIMOTHY WHITE

Mr. LEAHY. Mr. President, Monday in Boston and Tuesday in New York there will be tribute concerts in memory of Timothy White, the editor of *Billboard Magazine* who recently died at the young age of 50. Tim is survived by his wife Judy Garlan and twin sons Christopher and Alexander. I understand that these concerts includes performances by some of my favorite musicians, performers, and recording artists, including Sheryl Crow, Don Henley, John Mellencamp, Sting, Billy Joel, James Taylor, Jimmy Buffett, and Roger Waters. These are people with big hearts as well as talent.

Tim White loved his family and he loved music. He wrote:

Music entered my world on a summer morning in 1956, in the tough mill town of Paterson, N.J., when a band of Italian street musicians ambled down East 27th Street and paused in front of my family's tiny Cape Cod-style house. . . . What still moves me most about musicians—about all creative people who disclose the depths of their better selves—is that same thing that touched me on that otherwise torpid August afternoon—that these people would be willing to trust another stranger with the open expression of such inner truths.

He was an editor, a writer, an observer and a person of conviction and commitment. In addition to his family and friends, those who care about music will miss him.

#### VOTE EXPLANATION

Mr. HATCH. Mr. President, I regret that a family emergency in Utah kept me from the Senate yesterday. Had I been present, I would have voted in favor of the motion to proceed on S.J. Res. 45, the resolution authorizing the use of force in Iraq.

The President and his administration have been actively consulting with the Congress on the language of this resolution over the past days and weeks. Our committees have heard many testimonies from the administration and other experts. And, for many years now, we have been apprised of the threat of Saddam Hussein and his outlaw regime. It is time for the Congress to come together, to hold a public debate, and to vote on a critical request made by this Administration.

This administration has worked closely, and will continue to work closely, with our allies and the United Nations. The challenge posed to the

U.N. by President Bush in his historic speech before the General Assembly last month demonstrated the dedication that the U.S. wishes to keep the U.N. relevant, while plainly stating that our national interest cannot and will not be subjugated to Saddam's willful deceptions and manipulations before that body.

The world is looking to the United States to see our resolve. It is time for the world to see the American Congress debate whether we will support our Administration. I believe that we will show the world that this Congress, and the American people, overwhelmingly supports our President.

It is not preordained the resolve we will show the world will lead to war. I believe that the resolve we show will demonstrate the U.S. will unite to confront the dangers that lie ahead.

#### LOCAL LAW ENFORCEMENT ACT OF 2001

Mr. SMITH of Oregon. Mr. President, I rise today to speak about hate crimes legislation I introduced with Senator KENNEDY in March of last year. The Local Law Enforcement Act of 2001 would add new categories to current hate crimes legislation sending a signal that violence of any kind is unacceptable in our society.

I would like to describe a terrible crime that occurred in November 2000 in Shawano, WI. Two men tried to run an Asian couple off a road with a pickup truck. The men pulled up behind the victims' car at a high speed and forced the couple's car to swerve onto the shoulder. They then continued to chase the couple and buzzed close to the vehicle. The driver, Grant Heim, 19, used racial slurs when referring to the victims and was charged with a hate crime in connection to the incident.

I believe that Government's first duty is to defend its citizens, to defend them against the harms that come out of hate. The Local Law Enforcement Enhancement Act of 2001 is now a symbol that can become substance. I believe that by passing this legislation and changing current law, we can change hearts and minds as well.

#### FALLEN FIREFIGHTERS FOUNDATION MEMORIAL WEEKEND 2002

Mr. LEVIN. Mr. President, this weekend firefighters from across the country are coming to Washington, DC, to honor the lives of their family, friends, and colleagues during the 2002 Fallen Firefighters Foundation Memorial Weekend. Since 1981, the names of America's fallen fire heroes have been memorialized at the official National Fallen Firefighters Memorial. Sadly, this year the names of 446 brave and heroic men and women of the fire service will be added to the Roll of Honor in Emmitsburg, MD.

Last year, 442 firefighters from 34 States lost their lives while serving their communities. 2001 was the dead-

liest year in the history of America's fire service. New York leads the list with 359 firefighters killed, including the 347 World Trade Center heroes. Also, four firefighters who died before 2001 but whose names had not been included on the national memorial will be added. Three individuals from my home State of Michigan will also be added to Roll of Honor.

James Pelton joined the City of Mason Volunteer Fire Department in May of 1964. He received his training the old fashioned way, on the job. Jim worked his way up through the ranks from First Lieutenant to Chief of the department. He always looked for ways to educate people about the importance of fire safety. Jim helped implement a variety of training programs, including ice rescue, hazardous materials handling, and vehicle extrication training.

In April 1972, James Rupkey became a charter member of Station Five of the Troy Fire Department. He served the department for more than 30 years. As Troy's volunteer assistant fire chief, he designed software to help the fire department respond run more efficiently. According to his colleagues, no matter what rank he held, he was always a leader at the fire department. In 2000, the department named him Firefighter of the Year.

Christopher Towne, Engine Company 5 of the Detroit Fire Department, joined the fire department in 1972. Christopher was a courageous fireman, in 1991, he received a department citation for helping save another firefighter from being overcome by smoke when the firefighter's equipment malfunctioned. Christopher's job often took him out of the firehouse to the Children's Hospital Burn Unit where he worked as a fundraiser activist.

These are just three of the 442 firefighters that lost their lives last year. The Fallen Firefighters Foundation Memorial offers family, friends, and loved ones an opportunity to grieve, honor, and bring closure to the loss of their loved ones. However, I hope that over the coming weekend, people across the country will take a moment to thank and honor their firefighters for their service, and I know my colleagues will join me in honoring the lives of these courageous public servants.

#### CONGRATULATION LEE C. BOLLINGER

Mr. GREGG. Mr. President, I rise today to congratulate Lee C. Bollinger on becoming the 19th president of Columbia University.

President Bollinger comes to this highly esteemed post superbly qualified, having previously served as a exceptional teacher and world renowned scholar. After serving as law clerk for Judge Wilfred Feinberg on the U.S. Court of Appeals for the 2nd Circuit and the Chief Justice Warren Burger on the U.S. Supreme Court, he joined the